

**TOWN OF WATERFORD
GENERAL FUND
2025-2026 PROPOSED BUDGET**

DEPT/AGENCY: 10105 **BD. OF ASSESSMENT APPEALS**

LINE ITEM	DESCRIPTION	2023-2024 ACTUAL EXPENDED	2024-2025 RTM APPROP.	2024-2025 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/25	2025-2026 DEPT/ AGENCY REQUEST	2025-2026 APPROVED BD/COMM	2025-2026 BD OF SELECTMEN APPROVED	2025-2026 BOARD OF FINANCE APPROVED	BOF Approved \$ Increase	BOF Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	300	300		0	300	300	300	300	0	0.00%
51210	CLERICAL/TECHNICAL	414	752		90	809	809	809	809	57	7.58%
51920	F.I.C.A	55	80		7	85	85	85	85	5	6.25%
	SUBTOTAL	769	1,132	0	97	1,194	1,194	1,194	1,194	62	5.48%
SERVICES											
52010	ADVERTISING	286	350		164	350	350	350	350	0	0.00%
52020	POSTAGE	63	60		10	85	85	85	85	25	41.67%
52050	DUES, CONF., & EDUCATION	50	200		0	200	200	200	200	0	0.00%
	SUBTOTAL	399	610	0	174	635	635	635	635	25	4.10%
DEPARTMENT TOTAL		1,168	1,742	0	271	1,829	1,829	1,829	1,829	87	4.99%

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: BAA**



Board of Assessment Appeals

BUDGET FUNCTION

The Board of Assessment Appeals is an official municipal agency, created by Connecticut state law that is designed to serve as an appeal body for taxpayers who wish to challenge the valuation of their property or the denial of an exemption. The Board of Appeals is typically comprised of three elected members who meet twice annually to hear taxpayer appeals. Appellants may appear before the Board to appeal their current Grand List valuations for real estate, personal property or motor vehicles in the month of March and may also appear in September when the Board meets exclusively to review motor vehicle appeals.

Assessment staff provides technical support during the hearing and deliberation process and directs complex issues and questions to the Assessor for clarification to the Board. All BAA members receive a fixed stipend for their service on the board and assisting staff are compensated at the appropriate overtime rate and are scheduled based on the number of appeals the Board receives.

TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: BAA



BUDGET SUMMARY

Line Item	FY 2024	FY 2025	FY 2026	Change from FY
	Appropriated	Appropriated	Request	2025 (+/-)
PERSONNEL COSTS				
51010 Elected Officials	300	300	300	0
51210 Clerical/Technical	677	752	809	57
51920 Fica	75	80	85	5
SUBTOTAL	1,052	1,132	1,194	62
SERVICES				
52010 Advertising	350	350	350	0
52020 Postage	50	60	85	25
52050 Dues, Conf. & Education	150	200	200	0
SUBTOTAL	550	610	635	25
DEPARTMENT TOTAL	1,602	1,742	1,829	87

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: BAA**



BUDGET EXPLANATIONS BY CATEGORY

Personnel Costs: Compensation for members of the Board of Assessment Appeals is fixed at \$100 per year per member except during revaluations. Clerical costs are based on the estimated number of appeals that the board hears in a typical non-revaluation year. The chart below outlines the number of appeals heard each year and the required clerical hours to facilitate the hearing process. FY26 personnel costs are calculated assuming 40 total appeals with 20 hours of clerical time provided by the Assessor's staff at an overtime rate. The calculated FICA is included.

	2020 GL	2021 GL	2022 GL	2023 GL
# Appeals March Session	31	16	178	31
# Appeals Sept Session	4	18	10	7
Total Appeals	<u>35</u>	<u>34</u>	<u>188</u>	<u>38</u>
# Clerical Hours	20	20	60	20

Budget Request: **\$1,194**

See the Personnel/Fringe Benefit spreadsheet for calculations.

**TOWN OF WATERFORD
FY2026 BUDGET REQUEST
DEPARTMENT: BAA**



Services: Accounts 52010-52050: Encompassing all necessary operating costs, including statutorily required legal ads and filing notifications, related postage costs, and provisions for Board Member and staff training in assessment appeals.

Budget Request: **\$635**

- **10104-52010 – Advertising Request: \$350**

Includes required annual publication notifying taxpayers of Board of Assessment Appeals Hearing dates and appeals procedures. Required notices are published in *The Day* newspaper and posted on the Town's website twice annually. Advertising costs incurred in FY24/25 = \$323 to date.

Advertising Breakdown:

March 2024 Legal Ad: \$187

September Legal Ad: \$163

\$350

- **10104-52020 – Postage Request: \$85**

Postage estimate is based on approximately 90 mailings at the standard rate and includes an original hearing appointment notification to each appellant and a statutorily required post hearing action notice to each appellant containing appeal results and the process to pursue their appeal in Superior Court if aggrieved.

Postage costs incurred in FY24 = \$63

- **10104 – 52050 – Dues, Conf. & Education Request: \$200**

Education cost represents an allowance for BAA training, which is made available to all board members and clerical staff by the state's Office of Policy and Management in conjunction with the Connecticut Association of Assessing Officers. All BAA members and clerical staff should attend training annually. The current cost for the BAA course is \$50/per person. Dues, Conf. & Education Fees incurred in FY24:\$50.00

**Board of Assessment Appeals
15 Rope Ferry Road
Waterford, CT 06385**



**RECEIVED FOR RECORD
WATERFORD CT 06385
Fax: (860) 444-5819
2024 SEP 12 P 2:40**

**ATTEST: *Daniel L. Campos*
TOWN CLERK**

**Board of Assessment Appeals
Meeting Minutes
Motor Vehicle Session**

Date: Wednesday, September 11, 2024
Place: Assessor's Office
15 Rope Ferry Rd
Waterford Town Hall
Time: 6:00pm

Board Members Present: Marilyn Lusher, Jerry Porter

Staff Present: Jessica Hewitt

The Board of Assessment Appeals met on Wednesday, September 11, 2024. The meeting was called to order at 5:55pm

The Board voted unanimously to accept meeting minutes from March 13, 2024 as read.

The Board voted unanimously to approve postage transfer for FY2024. Request is to transfer \$12.54 from advertising budget to postage budget.

The Board voted unanimously to approve budget for FY2026. Budget Request total of \$1,829.

A motion was brought by Marilyn to cancel meeting on September 18, 2024 due to lack of need. Jerry Seconded. Motion passes.

All decisions were voted on by Board members Marilyn Lusher and Jerry Porter.

. The following decisions were made:

1. Johnnie Tran – 2015 Toyota Camry
 - a. Decision: The Board voted unanimously, reduce assessment to \$4,690
2. Matthew Valentino – 2018 Hyundai Elantra
 - a. Decision: The Board voted unanimously, reduce assessment to \$8,680
3. Matthew Valentino– 2022 Hyundai Palisade
 - a. Decision: The Board voted unanimously, reduce assessment to \$27,160
4. David Moltz – 2015 Coachman Freight Xline
 - a. Decision: The Board voted unanimously, reduce assessment to \$2,100

5. Michele Sisson – 2011 For Expedition

- a. Decision: The Board voted unanimously, reduce assessment to \$4,025

6. Michele Sisson – 2011 Nissan Titan

- a. Decision: The Board voted unanimously, no change in assessment

7. Michele Sisson – 2004 Toyota Highlander

- a. Decision: The Board voted unanimously, no change in assessment

8. Liu Grard Bo- 2016 Toyota Corolla LE

- a. Decision- The Board voted unanimously, reduce assessment to \$5,285

9. Brett Eckhart- 2016 Subaru Outback

- a. Decision- The Board voted unanimously, reduce assessment to \$9,675

Dates for Board of Assessment Appeals meetings for the 24 Grand List were decided as March 12th, March 19th, and March 22nd as well as September 10th for motor vehicles only. A date of September 13th was also held for motor vehicles in case it is needed.

There being no further business, the meeting was adjourned at 7:39 pm

Respectfully Submitted,

Jessica Hewitt

Secretary

**TOWN OF WATERFORD
PERSONNEL WORKSHEET - BOARD OF ASSESSMENT APPEALS
2025-2026 FISCAL YEAR**

LINE 51920

DATE OF HIRE	EMPLOYEE	HOURS WORKED/ WEEK	HOURLY RATE FY26	SALARY 2024/2025	SALARY 2025/2026	LONGEVITY FY25	TOTAL EMPLOYEE SALARY	PAYROLL TAXES (F.I.C.A)
	Assessment Aide III	4	\$ 40.4600	150.36	161.84	N/A	161.84	12.38
	Sept MV Session							
	March Session	16	\$ 40.4600	601.44	647.36	N/A	647.36	49.52
	Total Clerical Technical			751.80	809.20		809.20	61.90
ELECTED	BAA MEMBERS	FLAT FEE		300.00			300.00	22.95
	Total Elected			300.00			300.00	22.95
TOTALS							1,109.20	84.85

WORKDAYS 2025/2026	WEEKS TO BUDGET
261	52.2



THE DAY PUBLISHING COMPANY
PO BOX 1231
47 EUGENE O'NEILL DRIVE
NEW LONDON, CT 06320-1231

ACCOUNT NUMBER	CUSTOMER	BILLING PERIOD
D93229	TOWN OF WATERFORD - ASSESSORS	01/01/24-01/31/24

CLIENT	PAGE NUMBER	DUE DATE
	Page 1 of 1	02/29/2024

Current	Over 30 Days	Over 60 Days	Total Balance
\$159.76	\$0.00	\$0.00	\$159.76

TOWN OF WATERFORD - ASSESSORS
15 ROPE FERRY RD
WATERFORD, CT 06385
United States

**MAKE CHECKS PAYABLE TO
DAY PUBLISHING COMPANY**
Include your account # on
your check remittance

STATEMENT NUMBER
46398
CHECK NUMBER
AMOUNT PAID

PLEASE RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	DESCRIPTION	PUBLICATIONS	REFERENCE # PO #	SIZE/LINES OR QTY	NET AMOUNT
	Previous Balance				\$0.00
01/26/24	BOAA Hearings	CPNW, DAY, DCW	d01072855 BOAA Hearings	2 col X 19 Lines	\$159.76

Day Credit Department
Community Classifieds - Toll Free
Day Publishing Company - Toll Free

860-701-4204
800-582-8296
800-542-3354

Accounting Fax 860-437-7504
Advertising Fax 860-437-8780
Classified Fax 860-442-5443

Billing Period	Account Number	Customer	
01/01/24-01/31/24	D93229	TOWN OF WATERFORD - ASSESSORS	
Current Due	Over 30 Days	Over 60 Days	Total Balance
\$159.76	\$0.00	\$0.00	\$159.76

The Day

THE DAY PUBLISHING COMPANY
PO BOX 1231
47 EUGENE O'NEILL DRIVE
NEW LONDON, CT 06320-1231

ACCOUNT NUMBER	CUSTOMER
D93229	TOWN OF WATERFORD - ASSESSORS

CLIENT	PAGE NUMBER	DUE DATE
	Page 1 of 1	Upon Receipt

Order Number	Amount Due
d01083833	\$163.76

TOWN OF WATERFORD - ASSESSORS
15 ROPE FERRY RD
WATERFORD, CT 06385
United States

**MAKE CHECKS PAYABLE
TO DAY PUBLISHING
COMPANY**

*Include your account # /
order # on your check
remittance*

CHECK NUMBER

AMOUNT PAID

PLEASE RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	DESCRIPTION	PUBLICATION	REFERENCE #	SIZE/LINES OR QTY	GROSS AMOUNT	OTHER	NET AMOUNT
08/12/24	BOAA Motor Vehicle Grand List	The Day		2 col	\$133.76	\$0.00	\$133.76
08/12/24	BOAA Motor Vehicle Grand List	Day Classified Webpage		2 col	\$30.00	\$0.00	\$30.00
Total					\$163.76	\$0.00	\$163.76

Account Number	Customer	Total Due
D93229	TOWN OF WATERFORD - ASSESSORS	\$163.76

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Assessor's Office	Metered Mail	# items	BAA	Metered Mail	# items
FY24 Postage			FY 24 Postage		
Jul-23	6.84	11		12.15	19
Aug-23	21.03	33		0.63	1
Sep-23	25.20	38		5.04	8
Oct-23	19.23	29		0	0
Nov-23	3.39	5		0	0
Dec-23	0.63	1		0	0
Jan-24	1212.31	1894		0	0
Feb-24	35.07	52		24.32	37
Mar-24	28.96	45		15.92	25
Apr-24	70.04	103			0
May-24	16.00	24			0
Jun-24	6.00	9		4.48	7
Total Postage	\$ 1,444.70	2244		\$ 62.54	32
FY 25 Postage			FY 24 Postage		
Jul-24	93.67	135		1.92	3
Aug-24	77.98	112		3.45	5
Sep-24	18.91	27		4.83	7
Oct-24	272.89	394		0	0
Nov-24	18.61	26		0	0
Total Postage	\$ 482.06	694		\$ 10.20	15



BAA Workshops – 2025

There are 5 Workshops scheduled for January and February, 2025

3 hours Continuing Education Credits

The Workshop cost is \$50.00

Note: The new Motor Vehicle law will be discussed during these classes.

Click on each town below for a flyer and registration information.

- [Prospect](https://caao.com/wp-content/uploads/BAAWorkshop-Prospect-2025.pdf) (<https://caao.com/wp-content/uploads/BAAWorkshop-Prospect-2025.pdf>) – Tuesday, January 7th, 2025 – 6:00 pm – 9:00 pm – Instructor, Bill Gaffney, CCMA II

[Waterstown](https://caao.com/wp-content/uploads/BAAWorkshop-Waterstown-2025.pdf) (<https://caao.com/wp-content/uploads/BAAWorkshop-Waterstown-2025.pdf>) – Tuesday, January 14th, 2025 – 5:30 pm – 8:30 pm – Instructor, Tim Hutvagner, CCMA II

[Hebron](https://caao.com/wp-content/uploads/BAAWorkshop-Hebron-2025.pdf) (<https://caao.com/wp-content/uploads/BAAWorkshop-Hebron-2025.pdf>) – Tuesday, January 21st, 2025 – 5:00 pm – 8:00 pm – Instructor, Tim Hutvagner, CCMA II

[Bristol](https://caao.com/wp-content/uploads/BAAWorkshop-Bristol-2025.pdf) (<https://caao.com/wp-content/uploads/BAAWorkshop-Bristol-2025.pdf>) – Wednesday, January 29th, 2025 – 6:00 pm – 9:00 pm – Instructor, Bill Gaffney, CCMA II

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